TENNESSEE GENERAL ASSEMBLY FISCAL REVIEW COMMITTEE



FISCAL NOTE

SB 2095 – HB 1983

February 25, 2014

SUMMARY OF BILL: Provides clarification for the definitions of wine, beer and other alcoholic beverages. Extends, from July 1, 2014 to July 1, 2016, the pilot program between the Alcoholic Beverage Commission (ABC) and certain local governments related to the sharing of license suspension and revocation information.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumptions:

- Based upon information provided by the Department of Revenue, any changes to tax returns or tax guides resulting from the changes to definitions in the bill can be handled utilizing existing resources without an increased appropriation or reduced reversion.
- Based upon information provided by the ABC and the Department of Revenue, any administrative cost associated with continuation of the pilot program will be not significant.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

Lucian D. Geise, Executive Director

/cce